

UNITED STATES OF AMERICA,  
 BANKRUPT LEGAL FICTION  
 A/K/A ALTER EGO OF THE  
 INTERNATIONAL MONETARY FUND

Internal Revenue Service

Defendants.

V.

08-157

(without prejudice)

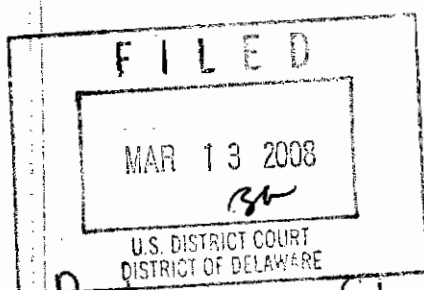
Ushango: Owens-ALI

(under protest)

LIBELLE & VICTIM OF FRAUD

Petitioner.

ADMINISTRATIVE NOTICE OF REQUEST TO COMPEL  
 PRODUCTION OF THE REQUESTED DOCUMENT, AND  
 JUDICIALLY TO ENJOIN THE IMPROPER WITHHOLDING  
 OF SAME See 5 U.S.C. 552(a)(4)(B). PRESENTED  
 BY AFFIDAVIT OF AMICUS CURIAE



Ushango: Owens-ALI  
 In Propria Persona  
 In Special Visitation

Preliminary Statement

This is a petition pursuant to federal criminal Code  
 at Title 18, U.S.C. 3231, which grants authority to  
 ("DOUS") to prosecute violations of the statutes.

Constitutional Courts that originate in Article III of the  
 U.S. Constitution and NOT The "USDC" which are  
 territorial tribunals, or legislative courts, that originate  
 in Article IV, Section 3, Clause 2 of the U.S.

DISTRICT COURT  
 OF THE UNITED  
 STATES (DCUS),  
 Article III  
 Northern District  
 Wilmington  
 Division Of  
 Unregistered Foreign  
 Agents

Complaint  
 Jury Trial Demanded

Constitution, also known as the Territory Clause.

### Jurisdiction

1. USA v. Gilbertson, eighth Cir. cites numerous court cases that have already clarified the all important distinction between these two classes of federal district courts. For example, in Balzac v. Porto Rico, 258 U.S. 298 at 312 (1922)

2. The United States District Court (USDC), as such, appear to lack any lawful authorities to prosecute income tax crimes. The (USDC) are legislative tribunals where summary proceedings dominate. Example, federal Statute at 28 U.S.C. 1292

3. U.S. Courts of Appeals have no appellate jurisdiction to review interlocutory orders issued by the USDC.

4. Federal judges who are appointed to preside on the District Courts of the United States - the Article III constitutional courts - are immune from any taxation of their pay, by constitutional mandate.

5. The IRS is NOT a lawful agency, bureau or department within the U.S. Department of the Treasury; the existence of undue influence by the

Executive Branch would violate the fundamental principal of Separation of Powers. (see Williams v. United States, 289 U.S. 553 (1933); Evans v. Gore supra. also see Lord v. Kelly, 240 F. Supp. 167, 169 (1965).

6. ALL federal judges are now material witnesses to the practice of conceding the Withholding Exemption Certificate from them; As material witnesses, they are thereby disqualified from presiding on all federal income tax cases.

7. IRS agents routinely tamper with federal grand juries, most often by misrepresenting themselves, under oath, as lawful employees and "Special agents" of the federal government, and by misrepresenting the provisions of subtite F as having any legal force or effect. Such false representations of fact violate Section 43(a) of the Lomham Act, uncodified at 15 U.S.C. 1125(a). (Title 15 of the United States Code has not been enacted into positive law.)

8. They tamper with grand juries by presenting documentary evidence which they had no authority to acquire, in the first instance, such as bank records. Bank signature cards do not constitute competent waivers of their customers' fundamental Rights to privacy, as secured by the Fourth Amendment. The standard for waivers of fundamental Rights was established by the U.S. Supreme Court in Brady v. U.S., 397 U.S. 742, 748 (1970).

9. IRS agents tamper with grand juries by creating and maintaining the false and fraudulent pretenses that the IRC is not vague, or that the income tax provisions have any legal force or effect inside the 50 States of the Union, when those provisions do not.

These are all forms of perjury, as well, and possibly also misprision of perjury by omission, i.e. serious federal offenses.

10. There is ample evidence that IRS agents bribe U.S. Attorneys, Federal judges, and even the Office of the President with huge kickbacks, every time a criminal indictment is issued by a federal grand jury against an illegal tax protester. (See Anti-Kickback Act of 1986), which penalizes the payment of kickbacks from federal government subcontractors. See 41 U.S.C. 51 et seq. (At times, these kickbacks range from \$25,000 to \$35,000 in



CASH!

11. As a trust domiciled in Puerto Rico, the IRS is, without a doubt, a federal government subcontractor that is subject to this Act. See 31 U.S.C. 1321 (a)(62). The systematic and premeditated pattern of racketeering by IRS employees also established probable cause for violating the Sherman Antitrust Act, first enacted in the year 1890 A.D. See 26 Stat. 209 (1890) (uncodified at 15 U.S.C. 1 et seq.)

12. The evidence of this "Kickback Racket" was first discovered in a table of delegation orders, on a page within the Internal Revenue Manual ("IRM") -- the internal policy and procedure manual for all IRS employees.

13. The "United States", as the term used in the Internal Revenue Code, refers to the area over which Congress has exclusive legislative authority. If you are not a ~~government~~ citizen residing within the federal zone or an employee of government, then you are alien in respect to the United States, i.e. you are a non-resident alien. Non-resident aliens, under the Internal Revenue Code, are exempt from all U.S. laws and regulations.

14. This theory, non-resident aliens are required to pay taxes only on income from sources within the federal zone. Employment within the

the federal zone. Dividends paid to non-resident aliens on stocks or bonds issued by U.S. corporations also have their source within the federal zone and are, therefore, subject to federal taxation.

15. Income deprived from sources outside the federal zone is not taxable by the U.S. government.

16. The federal government has used what is called legal presumption to impose taxes on millions of Americans who are actually legally exempt.

17. By means of clever and constructive Fraud, the Internal Revenue Service ("IRS") has extended its power of taxation far beyond the scope authorized by its own law. However, when an otherwise exempt Citizen signs a 1040 and pays the tax indicated thereon, the presumption is that he knows what he is doing and thereby ~~voluntarily~~ volunteers to become a taxpayer.

18. A completed, signed and submitted 1040 is a voluntary executed commercial agreement, which can be used as prima facie evidence that a non-resident alien has knowingly and intentionally subjected himself to federal taxation. See Morse v. United States, 494 F.2d 876, 880.

19. The Internal Revenue Service (IRS) is not an organization within the United States Department of the Treasury. The U.S. Department

of the Treasury was organized by statutes now codified in Title 31 of the United States Code, abbreviated "31 U.S.C." The only mention of the IRS anywhere in 31 U.S.C. §§ 301, 310 is an authorization for the President to appoint an Assistant General Counsel in the U.S. Department of the Treasury to be the Chief Counsel for the IRS. See 31 U.S.C. 301 (f) (2).

20. At footnote 23 in the case of Chrysler Corp. v. Brown, 441 U.S. 281 (1979), the

the U.S. Supreme Court admitted that no organic Act for the IRS could be found, after they searched such an Act all the way back to the Civil War, which ended in the year 1865 A.D. The Guarantee Clause in the U.S. Constitution guarantees the Rule of Law to all Americans (we are to be governed by Law and not arbitrary bureaucrats).

See Article IV, Section 4. Since there was no organic Act creating it, "IRS" is not a lawful organization.

21. The IRS appears to be a collection agency working for foreign banks and operating out of Puerto Rico under color of the Federal Alcohol Administration ("FAA"). But the FAA was promptly declared unconstitutional inside the 50

States by the U.S. Supreme Court in the case of U.S. v. Constantine, 296 U.S. 287 (1935), because Prohibition had already been repealed.

22. In 1998, the United States Court of Appeals for the First Circuit identified a second "Secretary of the Treasury" as a man by the name of Manual Diaz-Saldaña. See "Secretary" and "Secretary or his delegate" at 27 CFR 26.11 (Code of Federal Regulations) (formerly 27 CFR 250.11), and in Used Tire International, Inc. v. Manual Diaz-Saldaña, Sept. 11, 1998 ... definitions mentioned Puerto Rico.

~~23~~ 23. The IRS appears to be a money laundry, extortion racket, and conspiracy to engage in a pattern of racketeering activity, in violation of 18 U.S.C. 1951 and 1961 et seq. ("RICO"). Puerto RICO - (Racketeer Influenced and Corrupt Organization Act); in other words, it is an organized crime syndicate operating under false and fraudulent pretenses. See also the Sherman Act and the Lanham Act.

24. There is no legal authority, if any which has the IRS established offices inside the 50 States of the Union.

There is no known Act of Congress, nor any



Executive Order, giving IRS lawful jurisdiction to operate within any of the 50 States of the Union.

25. Their presence within the 50 States appears to stem from certain Agreements on Coordination of Tax Administration ("ACTA"), which officials in those States have consummated with the Commissioner of Internal Revenue.

26. However, those ACTA agreements are demonstrably fraudulent, for example, by expressly defining "IRS" as a lawful bureau within the U.S. Department of the Treasury.

27. It is obvious that such deceptive nomenclature (as the IRS illegally showing,

"Department of the Treasury" on their outgoing mail) it is intended to convey the false impression that IRS is a lawful bureau or department within the U.S. Department of the Treasury. Federal laws prohibit the use of United States Mail for fraudulent purposes. Every piece of U.S. Mail sent from IRS with "Department of the Treasury" in the return address, is one count of mail fraud.

See also 31 U.S.C. 333.

28. Although the U.S. Department of  
(8)

Justice ("DOJ") does not have power of attorney to represent federal agencies before federal courts, the IRS is not an "agency" as that term is legally defined in the Freedom of Information Act or in the Administrative Procedures Act. The governments of all federal Territories are expressly excluded from the definition of federal "agency" by Act of Congress. See 5 U.S.C. 551 (1)(2).

29. Since IRS is domiciled in Puerto Rico (RICO), it is thereby excluded from the definition of federal agencies which can be represented by the DOJ. The IRS Chief Counsel, appointed by the President under authority of 31 U.S.C. 301(f)(2), can appear, or appoint a delegate to appear in federal Court on behalf of IRS and IRS employees. Again, see The Guarantee Clause in the U.S. Constitution. As far as powers of attorney are concerned, the chain of command begins with Congress, flows to the President, and then to the IRS Chief Counsel, and NOT to the U.S. Department of Justice.

30.

Neither were the so-called 14<sup>th</sup> and 16<sup>th</sup> amendments properly ratified. People v. Boxer, (Dec. 1992)

That so-called 16<sup>th</sup> "amendment" allegedly authorized federal income taxation, even though it contains no provision expressly repealing two Constitutional Clauses mandating that direct taxes must be apportioned. The Ninth Circuit Court of Appeals and the U.S. Supreme Court have both ruled that repeals by implication are not favored. See Crawford Fitting Co. et al. v. J. T. Gibbons, Inc., 482 U.S. 437, 442 (1987). The so-called 16<sup>th</sup> amendment is correctly identified as a major fraud upon the American People and the United States. Major fraud against the United States is a serious federal offense. See 18 U.S.C. 1031.

31. Similarly, the so-called 14<sup>th</sup> amendment was never properly ratified either. In the case of Dyett v. Turner, 439 P.2d 266, 270 (1968), the Utah Supreme Court recited numerous historical facts proving, beyond

any shadow of a doubt, that the so-called 14<sup>th</sup> amendment was likewise a major fraud upon the American People.

32. Those facts, in many cases, were Acts of the several State Legislatures voting for or against that proposal to amend the U.S. Constitution. The Supreme Law Library has a collection of references detailing this major fraud.

33. The U.S. Constitution requires that constitutional amendments be ratified by three-fourths of the several States. As such, their Acts are governed by the Full Faith and Credit Clause in the U.S. Constitution. See Article IV, Section 1.

The so-called 14<sup>th</sup> amendment is one of the worst pieces of legislation ever written in American history. The phrase "subject to the jurisdiction of the United States" is properly understood to mean "subject to the municipal jurisdiction of



Congress." (See Municipal Law is law that is enacted to govern the internal affairs of a sovereign State; in legal circles, it is also known as Private International Law.)

34. For this one reason alone, the Congressional Resolution proposing the so-called 14<sup>th</sup> amendment is provably vague and therefore unconstitutional. See 14 Stat. 358-359, Joint Resolution No. 48, June 16, 1866.

35. There are two (2) classes of citizens: State Citizens and federal citizens. The first class originates in the Qualifications Clauses in the U.S. Constitution, where the term "Citizen of the United States" is used. (See 1:2:2, 1:3:3 and 2:1:5.) Notice the UPPER-CASE "C" in "Citizen".

36. The pertinent court case have defined the term "United States" in these Clauses to mean "States United", and the full term means "Citizen of ONE OF the

States United." ~~in these claims to mean~~ See People v. De La Guerra, 40 Cal. 311, 337 (1870); Judge Pablo De La Guerra signed the California Constitution of 1849, when California first joined the Union. Similar terms are found in the Diversity Clause at Article III, Section 2, Clause 1, and in the Privileges and Immunities Clause at Article IV, Section 2 Clause 1. Prior to the Civil War, there was only one (1) class of Citizens under American Law. See the holding in Pannill v. Roanoke, 252 F. 910, 914, 915 (1918), for definitive authority on this key point.

37. The second class ~~has~~ originates in the 1866 Civil Rights Act, where the term "citizen of the United States" is used. This Act was later codified at 42 U.S.C. 1983. Notice the lower-case "c" in "citizen". The pertinent court cases have held that Congress thereby

created a municipal franchise primarily for members of the Negro, Colored, Black, race, who were freed by President Lincoln's Emancipation Proclamation (a war measure), and later by the Thirteenth Amendment banning slavery and involuntary servitude. Compelling payment of a "tax" for which there is no liability statute is tantamount to involuntary servitude, and extortion.

38. Instead of using the unique term "federal citizen," as found in Black's Law Dictionary, Sixth Edition, it is now clear that the Radical Republicans who sponsored the 1866 Civil Rights Act were attempting to confuse these two classes of citizens. Then, they attempted to elevate this second class to constitutional status, by proposing a 14<sup>th</sup> amendment to the U.S. Constitution. As we now know, that proposal was never ratified.

39. Numerous court cases have struggled to clarify the important differences between the two classes. One of the most definitive, and dispositive cases, is Pannill v. Roake, 252 F. 910, 914, 915 (1918), which clearly held that federal citizens had no standing to sue under Diversity Clause, because they were not even contemplated when Article III in the U.S. Constitution was first being drafted, circa 1787 A.D.

40. Another is Ex parte Knowles, 5 Cal. 300 (1855) in which the California Supreme Court ruled that there was no such thing as a "citizen of the United States" (as of the year 1855 A.D.). Only federal citizens have standing to invoke 42 U.S.C. 1983; whereas State Citizens do not. See Wadleigh v. Newhall, 136 F. 941 (C.C. Cal. 1905).

41. The 1866 Civil Rights Act was municipal law, confined to the District of Columbia and other limited areas where Congress

(15)



is the "state" government with exclusive legislative jurisdiction there. These areas are now identified as "the federal zone." As, the 1866 Civil Rights Act had no effect whatsoever upon the lawful status of State Citizens, then or now.

42. Several courts have already recognized our Right to be State Citizens without also becoming federal citizens. For examples, see State v. Flower, 41 La. Ann. 380, 65.602 (1889) and Garding v. Board of Registrars, 160 Ala. 155, 48 S. 788, 791 (1909). The Maine Supreme Court also clarified the issue by explaining our "Right of Election" or "freedom of choice," namely, our freedom to choose between two different forms of government. See 44 Maine 518 (1859), Hathaway, J. dissenting.

43. Since the Guarantee Clause does not require the federal government to

guarantee a Republican Form of Government to the federal zone. Congress is free to create a different form of government there, and so it has. In his dissenting opinion in Downes v. Bidwell, 182 U.S. 244 at 380 (1901), Supreme Court Justice Harlan called it an absolute legislative democracy.

42. But, State Citizens are under no legal obligation to join or pledge any allegiance to that legislative democracy; their allegiance is to one or more of the several States of the Union.

43. Plaintiff herein is being held at a penal institution until appeal goes through, unable to work or to pay the tax except to for refund. He has worked at the Port of Wilmington for about six months with earned income, from source at that time. Ushango is a single father with no other source of income. Plaintiff was totally dependant upon his tax return. The tax with penalties and interest claimed by the government against Plaintiff for period end of 12/31/2006, is around 1,699.00 disallowed and 92.00 allowed in claim. Plaintiff petitions that his withheld return tax be paid in full as non negotiable instruments become dead at law and unanswered affidavit becomes sovereign in commerce. Equity and justice require some relief in this situation.

National Foundry Co. of N. Y. v. Director of Int. Rev.,  
2 Cir. 1956, 229 F.2d 149, 151.

Raffoelle v. Granger, 3 Cir. 1952, 196 F.2d 620, 622.

John M. Hirst & Co. v. Gentsch, 6 Cir. 1943, 133 F.2d 247.

Allen v. Regents of the University System of Georgia, 304 U.S. 439, 58 S.Ct. 980, 82 L.Ed. 1448.

In Tomlinson v. Smith, 7 Cir. 1942, 128 F.2d 808

## CONCLUSION

Plaintiff is in no way subjected to any derivative liability. The procedures set forth by 26 C.F.R. do not authorize the Secretary, operations manager, or their delegates to manufacture income and tax it where a Citizen of that State Republic is without the taxable class. 26 C.F.R., Section 871 is unclouded in that, where there is no income from sources within the "United States" by a nonresident alien, the choice is delegated to that Person by Congress as to whether a return is to



be filed or not (see 26 ~~U.S.C.~~ C.F.R. 1.871-8). Where the secretary determines the ~~choice~~ existence of taxable income when there has been no return, he ~~shall~~ sign the substitute return and assume the responsibility for the determination as required by 26 U.S.C. 6020(b)(1). Treasury Decision 2313 explains that the withholding agent is responsible for withholding the tax from sources within the "United States," for filing a Form 1040NR and for paying over the tax withheld from said nonresident alien. (See Treasury Decision 2313 and 26 C.F.R. 1.1461-3). Therefore, no penalties should accrue to the Plaintiff. John Lad has no property interest in Ushango's income tax return (past overdue payment), therefore, no taxable income accrues therefrom.

The fact that Mr. Ushango Owens-Ali ~~were~~ were not aware of the above information from the earlier years of his life and he reported the "earned income" from his labor

in the foreign States of the Union as a local tax of the "United States," does not change his status ~~from~~ as Citizens of the Republic of Union States. Nor does it change ~~theis~~ status from nonresident alien to the "individual" defined in 26 C.F.R., Section 1.1-1. Nor does it justify the Secretary's actions taken when he has been repeatedly informed by Mr. Owens-Ali of his true status. The Secretary is required to know the law he is administering, and to do so with justice and equity ~~to know the~~ within the parameters set forth by Congress. Arbitrary actions are discouraged by the ~~parameters set forth~~ Executive, the Congress and the Courts.

WHEREFORE, PREMISES CONSIDERED, Plaintiff pray that this Court grant a temporary and permanent request to compel production of the requested document and judicially to enjoin the improper

withholding of some 5 U.S.C. 552(a)(4)(B).  
Also granting injunction against the IRS, its employees, agents, Commissioner and Attorneys by ordering a cessation of the levies and seizures against all forms of property owned by Plaintiff; that the Court order of tax return payment owed to the Plaintiff.

In the alternative, Plaintiff request that this case be remanded back to Administrative Agency for resolution and arbitration.

Plaintiff further request the Court to grant such other and further relief in law or in equity as Plaintiff may be entitled.

I declare under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct, to the best of my knowledge and belief, per 28 U.S.C. 1741 (i) without the United States.

UCC 3-505.4 Counter demands by party to whom presentment is made

The party to whom presentment is made may, without dishonor require:

[a] Exhibition of the instrument (creating the liability).

[b] Reasonable identification of the person making presentment and evidence of his authority to make it if made for another; and

[c] That the instrument be produced for acceptance or payment at a place specified in it, or if there be none, at any place reasonable in the circumstances; and

[d] A signed receipt of the instrument for any partial or full payment and its surrender on full payment.

Failure to comply with any such requirement invalidates the presentment, but the person presenting has a reasonable time in which to comply and the time for acceptance or payment runs from the time of compliance.



NOTICE: UCC 1-201(26) Affidavit of Fact

From: Ushango: Owens-ALI

Domicile: c/o Osha Hudson, 1208 Pearl St.

City: Wilmington Territory, Delaware Republic [1980]

Non-Domestic

CERTIFIED MAIL post #

Government Activity Agent: Restatement, Second,  
Agency § 93

At address: Internal Revenue Service, Department of the  
Treasury, Stop 4100 P-3, Kansas City MO [64999-0065]

I, Ushango: Owens-ALI, a 'Natural Person' and Not a 14th  
Amendment Corporate Person nor a 'Nom de Guerre' construct,  
nor am I my private, copyrighted, Strawman, TRADENAME,  
used as a financial lien or gain without my Lawful consent;  
would that any corporation, debtor, (UCC 3-419), "security  
interest" (UCC 9-102(a)(73)), the "secured party" me, <sup>do</sup> <sub>business</sub>  
provided that both parties commit a "Security Agreement" (UCC  
9-102(a)(72)), Presentment Luke 12:2. The Creditor:  
I, Sovereign, an Article III, Preamble Citizen of the

Delaware Republic. Your "implied powers" instrument "note," is not "assignable" or "negotiable" under UCC 3-104 I find this document [see exhibits A thru E]

Unconscionable UCC 2-302. I do not and will not accept, the liability associated with a "compelled" agreement of any unrevealed commercial benefit, or "Prenumbra Doctrine" "engraft." I, Ushango: Owen-Ali, Moorish-American National, hereby refute the validity of your unattested presentment / claim, without dishonor.

UCC 3-505. I do not owe these [FRN] collateral [see ( UCC 9-203 (b) )] and demand that the Amount of Claim Disallowed (1,698.00) owed to me, as well as the Amount Allowed (92.00) owed to me, be sent to me "without prejudice" UCC 1-207. Acceptance to the terms of this private commercial agreement between the two parties shall be "authenticated." see UCC 1-102 (39)

My "conditional" "representation" is "without prejudice" UCC 1-207 and is affirmed

# CONVENT

to the instrument herein as Exhibit "A". Article III, at UCC 1-103.6. The Statute, being enforced as a commercial obligation of a commercial agreement must now be construed in HARMONY with the COMMON LAW. No Statute precludes this Citizen from seeking redress at the United States Supreme Court.

In order to recover in federal court through [1983], plaintiff must show that a federal constitutional right was violated and the individual violating that constitutional right did so "under color of law." 42 U.S.C.A. 1983.

You have 30 days to answer the above-described Notice. UCC 1-201 (10). If you have a right to assert, it is your duty to speak. Your "silence" is "estoppel" in pais.

Notice To Principle Is Notice To Agency  
 Notice To Agency Is Notice To Principal.  
 applies to this document. Under the Laws of The United States of America  
 "without prejudice" UCC 1-207 & 1-308 - Pursuant to Title 28 U.S.C.  
 Citizen Ushango Owens-Ali, Sui Juris A. sec. 1746(c) without  
 Rights Reserved, the United States

Form **4549**

(Rev. March 2005)

Department of the Treasury-Internal Revenue Service

**Income Tax Examination Changes**Page 1 of 2

Name and Address of Taxpayer

USHANGO OWENS  
309 W 18TH ST  
WILMINGTON DE 19802-4726

Taxpayer Identification Number

Return Form No.:

1040EZ

Person with whom  
examination  
changes were  
discussed.

Name and Title:

1. Adjustments to Income	Period End 12/31/2006	Period End	Period End
a. Wages, Salaries and Tips, etc.	1,923.00		
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	1,923.00		
3. Taxable Income Per Return or as Previously Adjusted	(4,194.00)		
4. Corrected Taxable Income	(2,271.00)		
Tax Method	TAX TABLE		
Filing Status	Single		
5. Tax	0.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	0.00		
8. Less			
Credits			
a.			
b.			
c.			
d.			
9. Balance (Line 7 less Lines 8a through 8d)	0.00		
10. Plus			
Other			
Taxes			
a.			
b.			
c.			
d.			
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	0.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to:			
a.			
b. Earned Income Credit	85.00		
c.			
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a plus 13b)	(85.00)		
15. Adjustments to Prepayment Credits - Increase (Decrease)	7.00		
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	(92.00)		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form <b>4549</b> (Rev. March 2005)	Department of the Treasury-Internal Revenue Service <b>Income Tax Examination Changes</b>	Page <u>2</u> of <u>2</u>
Name of Taxpayer USHANGO OWENS	Taxpayer Identification Number [REDACTED]	Return Form No.: 1040EZ

17. Penalties/ Code Sections	Period End 12/31/2006	Period End	Period End
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
<b>18. Total Penalties</b>			
Underreporter attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underreporter attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underreporter attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §6621(c)	0.00		
<b>19. Summary of Taxes, Penalties and Interest:</b>			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	(92.00)		
b. Penalties (Line 18) - computed to 12/03/2007			
c. Interest (IRC § 6601) - computed to 01/02/2008	0.00		
d. TMT Interest - computed to 01/02/2008 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	(92.00)		

Other Information:

Examiner's Signature: W Williams	Employee ID: 09-02860	Office: W:CP:CS:KC:E: CE1:106	Date: 12/03/2007
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Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign

Signature of Taxpayer Ushango Owens	Date: 12/20/07	Signature of Taxpayer	Date:
By: UCC 1-207.1-308, 1-103	Title:		Date:



Exhibit C

Form <b>886-A</b> (Rev. January 1994)	<b>EXPLANATIONS OF ITEMS</b>		Schedule number or exhibit
Name of taxpayer	Tax Identification Number	Year/Period ended	
USHANGO OWENS	[REDACTED]	2006	

Thank you for your correspondence dated September 7, 2007.

- 1) We did not receive any information to verify your relationship to the children claimed on your tax return, information to verify that you supported the two children more than 50 percent in 2006, information to verify that the child lived with you for more than 6 months in 2006 and information (utility bills in your name, rent receipts, etc.) to verify that you paid more than 50 percent of the Household expenses.
- 2) The refund of \$370.00 which shown on your original return was not release because a Form 1040X, Amended U. S Individual Income Tax Return was received on April 19, 2007 and the amended return we received we requested information to verify the information shown on it.
- 3) We have only allowed the additional wages, federal income tax withheld and the earned income credit for a taxpayer without a qualifying child.


Thank you for your cooperation.

Notice: Agency

" I Ushango: Owens, hereby refute the validity of your unattested presentment/claim, without dishonor, I do not owe this <sup>[FRAUD]</sup> money and demand [remedy] that the Amount of claim disallowed (1,698.00) as well as Allowed Amount (92.00), be sent to me "without prejudice" UCC 1-207. You have 30 days to answer the above-described Notice. UCC 1-201 (10). If you have right to assert, it is your duty to speak. Your "silence" is "estoppel" in pais.

"without prejudice" UCC 1-207  
Citizen Ushango: Owens - Ali

Exhibit D

Form <b>886-A</b> (Rev. January 1994) 886-A	<b>EXPLANATION OF ITEMS</b>		Schedule number or exhibit
Name of Taxpayer <b>USHANGO OWENS</b>	Taxpayer Identification Number 	Year/Period Ended <b>2006</b>	

**Earned Income Credit**

Tax Period 2006	Per Return \$327.00	Per Exam \$412.00	Adjustment \$85.00
--------------------	------------------------	----------------------	-----------------------

Since you did not establish that you were entitled to the earned income credit, we disallowed it.

You have not established that you are entitled to the earned income credit on the basis of a qualifying child(ren). However, you are eligible for the earned income credit for taxpayers without a qualifying child. We have adjusted your earned income credit accordingly.

**W-2/1099 Federal Income Tax Withholding**

Tax Period 2006	Per Return \$13.00	Per Exam \$20.00	Adjustment \$7.00
--------------------	-----------------------	---------------------	----------------------

This report was completed after consideration of the items shown in your claim or amended return.

Your withholding credit(s) was/were adjusted to reflect amount(s) shown on your Form(s) W-2 or Form(s) 1099.

**Wages, Salaries and Tips, etc.**

Tax Period 2006	Per Return \$4,256.00	Per Exam \$6,179.00	Adjustment \$1,923.00
--------------------	--------------------------	------------------------	--------------------------

We have adjusted your gross wages to agree with the amounts shown on Form(s) W-2.

**Notice: Agency**

"I Ushango: Owens, hereby refute the validity of your unattested presentment/claim, without dishonor, I do not owe this <sup>[FRN]</sup> money and demand that the Amount of Claim Disallowed (\$1,698.00) as well as Allowed Amount (\$92.00), be sent to me "without prejudice" UCC 1-207. You have 30 days to answer the above-described Notice. UCC 1-201(10). If you have right to assert, it is your duty to speak. Your "silence" is "estoppel" in pais. "without prejudice" UCC-1-207

Citizen Ushango: Owens- Ali



**IRS** Department of the Treasury  
Internal Revenue Service

Exhibit E

KANSAS CITY MO 64999-0025

In reply refer to: 0932101929  
Dec. 18, 2007 LTR 3064C 0  
205-54-1882 200612 30 000 1  
00014341  
BODC: WI

USHANGO OWENS  
% OSHA HUDSON  
1208 PEARL ST  
WILMINGTON DE 19801-5629081

5772

Taxpayer Identification Number: [REDACTED]  
Tax Period(s): Dec. 31, 2006

Form: 1040

Dear Ushango Owens:

Thank you for your correspondence dated Nov. 5, 2007.

At this time we show your account is being reviewed and you should be receiving information about your refund within 4 to 6 weeks.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

ATTN:

Court Clerk

Please send

me four 285 Forms  
marshal

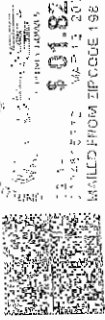
and current docket

Thanks!

Very Truly,

Ushango: Owens - Ali

Ushang Owens SBI #240623  
c/o Howard R. Yama Correction Institution  
P.O. Box 9561  
Wilmington Territory  
Delaware  
Dear [19809]



U.S.M.S.  
X-RAY

Office of the Clerk  
United States District Court  
844 N. King Street, Lockbox 18  
Wilmington Territory  
Delaware Republic [19801-3570]

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